



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

2005
FR 900M

2005

FR 900M

**Employer's Withholding
Tax Booklet**

Monthly Returns and Annual Reconciliation

Secure - Accurate - Convenient ...

File Electronically Today!
www.cfo.dc.gov/etsc



FR 900M (REV. 07/20/04)

DCW001M



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DCW002M

IMPORTANT

- We encourage you to file and pay electronically. See our web site, www.cfo.dc.gov for details. Payments may also be made at any Wachovia Bank in DC.
- Enter whole dollar amounts — do not use cents. Round all cents to the nearest dollars.
- If you complete a paper return, mail it and your payment using the address labels in the back of this booklet. The address is: Office of Tax and Revenue, PO Box 7792, Washington DC 20044-7792.
- Mail the Annual Reconciliation and Report — FR-900B and any payment to the Office of Tax and Revenue, 6th Floor, 941 North Capitol St NE, Washington DC 20002-4265.
- You must include your Federal Employer Identification Number (FEIN) or Social Security Number (SSN) on all W-2 forms issued to employees from whom you withheld DC taxes.
- Make the check or money order payable to the DC Treasurer. Write your FEIN or SSN, FR-900M or FR-900B and the tax period on your payment.
- You must file your FR-900M returns and the FR-900B even if you withheld no tax or nothing is due.



Filing Period and Due Dates

Your FR-900M return is due by the 20th day of the month following the month being reported. For example, the January 2005 return is due February 20, 2005.

Who must file?

Every employer who withholds DC income tax from an employee must file a DC Withholding Tax Return. If your liability exceeds \$25,000 in any month, you must file electronically. See www.cfo.dc.gov

NOTE: If your monthly withholding amount is consistently less than \$100, call the Office of Tax and Revenue (OTR) at (202) 727-4TAX(4829) to change your filing frequency from monthly to annual.

Forms

This booklet has all the forms and instructions you will need file your returns. It is mailed to each registered taxpayer that does not file

electronically or with a substitute form. You are responsible for filing and paying taxes on time whether or not you receive the forms.

Payments

Write your FEIN or SSN, FR-900M or FR-900B, and the tax year on your check or money order. Make it payable to the DC Treasurer; mail it with your return to Office of Tax and Revenue, PO Box 7792, Washington, DC 20044-7792. You may pay electronically, see www.cfo.dc.gov. In addition, you may also pay at any DC branch of the Wachovia Bank .

Dishonored checks

You will be charged \$65 for any check returned to us.

Submission of Forms W-2

You must send copies of every Form W-2 you issued showing your

DCW003M



FEIN or SSN and the amount of DC income tax withheld during the year. Send your Forms W-2 attached to your FR-900B. You may submit a magnetic tape or ADP printout instead of Forms W-2. The FEIN or SSN must be entered on each Form W-2 issued to DC resident employees. Mail Form W-2 magnetic tapes to: Office of Tax and Revenue, ISA, 941 North Capitol St NE FL3, Washington DC 20002-4234. If the number of W-2s is large, you may package them in convenient sizes. If you do so:

- Number the packages consecutively.
- Write the employer's name, address and FEIN on each package.
- Mail the forms W-2 separately from the Form FR-900B (Annual Reconciliation and Report) and write the number of packages containing forms W-2 on a cover sheet with the employer's name.
- Send the payment of any tax owed with the FR-900B. Attach a brief statement that the forms W-2 are being mailed in separate packages.

Penalty and Interest Charges

OTR will charge:

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an amount equal to 25% of the tax due.
- A 20% penalty on that portion of an underpayment of taxes attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- Interest of 10% per year, compounded daily on a late payment.

Criminal Penalties

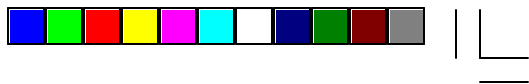
You will be penalized if you are required to file a return or report, or perform any act under these provisions and you:



FORM FR-900B — ANNUAL RECONCILIATION AND REPORT
Instructions

- Fail to file the return or report timely. If you are convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect; or
- Willfully fail to file the return or report timely. If you are convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both.
- Willfully attempt to evade or defeat a tax; or willingly fail to collect, account for, or pay a tax. You may be subject to other penalties (see DC Code §47-4101 and 4102).
- These penalties are in addition to penalties for false statements under DC Code §22-2514 and any other applicable

- Line 1** Enter your total DC income tax withheld during 2005 as shown on the Withholding Statements (W-2s). If you were not required to withhold, leave blank.
- Line 2** Enter your total DC income tax withheld and paid to the DC during the reporting period.
- Line 3** If Line 1 is more than Line 2, enter the difference on Line 3.
- Line 4** If you do not pay your tax due (Line 3), or do not file your return timely, calculate the penalty. The penalty is 5% per month, or fraction of a month, of the tax due. The penalty may not exceed an amount equal to 25% of the tax due.
- Line 5** Calculate the interest at the rate of 10% per year, compounded daily on any tax and penalty due.
- NOTE:** Calculate the penalty and interest from the due date of the return to the date the tax is paid.
- Line 6** Add Lines 3-5 and enter the total.
- Line 7** If the amount on Line 1 is less than the amount of Line 2, enter the difference on Line 7.



DCW004M





REQUEST FOR WITHHOLDING TAX FORMS

Need more forms? Complete this form and send it to the address shown to the right.

Withholding Tax Forms

Number Needed

FORM D-4
Employee's Withholding
Allowance Certificate

FORM D-4A
Certificate of Non-Residence
in the District of Columbia

NOTE:
DC Forms D-2 are NO LONGER ISSUED. Use federal
Forms W-2.



Office of Tax and Revenue
Customer Service Forms Office
941 North Capitol St NE FL 1
Washington DC 20002-4259

PRINT YOUR NAME AND MAILING ADDRESS BELOW

Business Name		
Trade name		
Business address (Mailing Address)		
City	State	Zip Code

DCW007M/A



FR-900M Employer Withholding Tax — Monthly Return



Taxpayer Identification Number

Fill in ☐ if FEIN

Tax period ending (MM/DD/YYYY)

Business name

Fill in ☐ if SSN

Fill in ☐ if this is your first return or if your address changed from your last return.

Account ID

Mailing address line 1

Fill in ☐ if this is your final return

Mailing address line 2

City

State

Zip Code

1. DC income tax withheld this month

\$ _____ .00

2. Adjustment for this year
Fill in if minus

\$ _____ .00

DOLLARS ONLY

3. Tax due	.00
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	\$.00
4. Penalty										

[illegible][illegible]

2005 FR-900M P1

DCW008M



FR-900M Page 2

Taxpayer name _____

FEIN _____



0 5 9 0 0 0 3 2 0 0 0 0

**PLEASE
SIGN
HERE**

Under penalties of law, I declare that, to the best of my knowledge, this return is correct.
Declaration of paid preparer is based on all the information available to the preparer.

Taxpayer's signature

Title

Date

**PAID
PREPARER
ONLY**

Preparer's signature (if other than taxpayer)

Date

Firm name

Firm address

Telephone number of person to contact

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Preparer's FEIN, SSN or PTIN

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Make check or money order payable to the DC Treasurer. Include your FEIN, "FR-900M" and tax year on your payment.
Mail return and payment to: Office of Tax and Revenue, PO Box 7792, Washington DC 20044-7792.

2005 FR-900M P2



2005 FR-900B Employer Withholding Tax—
Annual Reconciliation and Report



0 5 9 0 0 0 2 1 0 0 0 0

FOR OFFICIAL USE ONLY

Taxpayer Identification Number		Fill in <input type="radio"/> if FEIN	Tax Year Ending	
		Fill in <input type="radio"/> if SSN	12/31/2005	
Business name				
Fill in <input type="radio"/> if this is your first return or if your address changed from your last return				
Mailing address line 1				
Mailing address line 2				
City		State	Zip Code	
1. DC income tax withheld this year per W-2s		\$		00
2. Total withholding tax paid to DC this year on Forms FR-900M		\$		00

2005 FR-900B P1

DOLLARS ONLY

Account ID

Due Date 1/31/2006

DOLLARS ONLY									
3. Additional Tax Due (if Line 1 is more than Line 2)	\$.00
4. Penalty	\$.00
5. Interest	\$.00
6. Total Due	\$.00
7. Overpayment (if Line 1 is less than Line 2)	\$.00

Mail this return separately from your monthly return. This return is due January 31, 2006 or within thirty (30) days of your final payroll. Attach Forms W-2 to this form.



FR-900B Page 2

Taxpayer name _____

FEIN _____



0 5 9 0 0 0 2 2 0 0 0 0

**PLEASE
SIGN
HERE**

Under penalties of law, I declare that to the best of my knowledge, this return is correct. Declaration of paid preparer is based on all the information available to the preparer.

Taxpayer's signature

Title

Date

Telephone number of person to contact

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**PAID
PREPARER
ONLY**

Preparer's signature (if other than taxpayer)

Date

Preparer's FEIN, SSN or PTIN

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Firm name

Firm address

Make check or money order payable to the DC Treasurer. Include your Federal Employer ID Number, "FR-900B" and tax year on your payment.
Mail return and payment to: Office of Tax and Revenue, 941 North Capitol St NE, 6th Fl, Washington DC 20002-4265.

2005 FR-900B P2



FR-900B PAGE 3 **Attach to and mail with pages 1 and 2**

Taxpayer name _____

FEIN _____



0 5 9 0 0 0 2 3 0 0 0 0

Employer's DC withholding tax reconciliation					
	Date Paid	Tax Paid	Penalty	Interest	Total Amount Paid
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
Total for the year					

Explanation

DCW010M



DCW011M



OFFICE OF TAX AND REVENUE
PO BOX 7792
WASHINGTON DC 20044-7792

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DCW011M



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WASHINGTON DC 20044-7792



EMPLOYER'S
MONTHLY WITHHOLDING RECORD

MONTH	DC PAYROLL TAX WITHHELD	DATE PAID
JAN		
FEB		
MAR		
APR		
MAY		
JUNE		
JULY		
AUG		
SEPT		
OCT		
NOV		
DEC		
RECONCILIATION		
Annual Payroll	(a) Payroll Tax Paid	(b) Tax per W-2s
		Difference (Block a minus Block b)